



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 53

[TD 9629]

RIN 1545-BL58

Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return;
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction

SUMMARY: This document contains corrections to final and temporary regulations (TD 9629) that were published in the **Federal Register** on Thursday, August 15, 2013 (78 FR 49681). The regulations provide guidance to charitable hospital organizations regarding the requirement of a return to accompany payment of the excise tax, enacted as part of the Patient Protection and Affordable Care Act of 2010, for failure to meet the community health needs assessment (CHNA) requirements for any taxable year.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning August 15, 2013.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, at (202) 622-6070 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9629) that are the subject of this correction relate to the reporting of the excise tax under section 4959 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9629) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9629), that are the subject of FR Doc. 2013-19931, are corrected as follows:

1. In the heading, the subagency should read “Internal Revenue Service”.
2. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 7 from the top of the page, the language “Excise Taxes under Chapters 41 and 42” is corrected to read “Excise Taxes Under Chapters 41 and 42”.
3. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 16 from the top of the page, the language “Federal Register (REG-130233-11; 78” is corrected to read “Federal Register (REG-106499-12; 78”.

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